



Date: February 7, 2005

To: All Clients

Subject: Employee Leasing Application

Enclosed please find a revised Employee Leasing Application to be used for all leasing applicants, effective immediately. The Employee Leasing Application fill-in form can also be found on South East's website at:

<http://www.southeastpersonnel.com>

Please click on the "Forms" button.

To make the application simple and easy to complete, South East has included the following line designations:

✓ = Applicant or Client can complete this line

★ = Applicant must sign here

*** = Client Company please sign here**

Please note: Hours cannot be accepted by your South East payroll technician if a complete and signed application is not received by South East prior to the applicant reporting for work.

Thank you for your help.

**2739 U.S. Highway 19 N., Holiday, FL 34691
Telephone (866) 605-8605 / Fax (727) 682-6005**

✓ = Applicant please complete this area, ★ = Applicant please sign all stars, ✱ = Client Company please sign

APPLICANT ACKNOWLEDGEMENT

I, the undersigned applicant, acknowledge by my signature that I have been informed that if accepted, I will be a leased employee of SPLI leased to:

✓ _____ (Client Company). I further understand that if accepted, either SPLI or I can terminate our relationship at any time, as I will be an at-will leased employee of SPLI. I also understand and agree that if accepted, while I am a leased employee of SPLI, if SPLI does not receive payment from the Client Company for services which I perform, SPLI will still pay me the applicable minimum wage (or the legally required overtime pay, at the applicable minimum wage rate, in a workweek in which I have worked overtime) for any such pay period and I agree to this method of compensation.

I also understand and agree that during any period in which I receive any money or gratuities in lieu of payment for wages or overtime, I will be considered an employee of that person or company supplying same and not a leased employee of SPLI for the entire pay period, whether it be daily, weekly, bi-weekly, semi-monthly or monthly without exception.

I understand that this means that if I get paid by someone other than SPLI and get hurt, SPLI will claim that I am not a leased employee and I will not be covered by SPLI's workers' compensation policy.

If I receive money or gratuities for payment of wages or overtime from someone other than SPLI, I understand that SPLI will assume that I have immediately resigned, as this is a prohibited activity that will result in immediate termination from SPLI.

I also agree to comply with any drug testing policy, which SPLI may adopt, and I specifically agree to post accident drug testing.

I acknowledge that I am required to promptly report all incidents of discrimination, harassment, or retaliation, regardless of the offender's identity or position, to the Client Company. I further acknowledge that the Client Company is responsible for investigating my complaint and taking appropriate action, if any is determined to be necessary, to end or remediate the discrimination or retaliation. I further acknowledge and agree that because SPLI does not have actual control over my work with the Client Company, and as such is not in a position to know of any alleged discrimination, harassment, or retaliation, all action to end or remediate any discrimination, harassment, or retaliation must come solely from the Client Company.

I understand and agree that if I am accepted as a leased employee of SPLI, I will be expressly prohibited from ever performing any work outside the State of Florida. If I work outside the State of Florida, I understand that, I will not be a leased employee of SPLI and will not be provided workers' compensation benefits through SPLI or SPLI's workers' compensation carrier should an injury related to work occur. My leased employment with SPLI will be considered immediately terminated upon commencement of my trip outside the State of Florida.

★ _____
Applicant's Signature

✓ _____
Date

✓ = Applicant please complete this area, ★ = Applicant please sign all stars, ✱ = Client Company please sign

SAFE WORKING PRACTICES ACKNOWLEDGEMENT



(Client Company)



(Address)

As a condition of acceptance by SPLI as a leased employee, I



(Please print full name)

do hereby agree to comply with

the following safe working practices:

1. I agree to follow all safety requirements, procedures and practices, including but not limited to those imposed or recommended by: any government entity, OSHA, Client Company, SPLI or any other entity whatsoever without exception.
2. I agree to report any work-related accident, or injury, to my supervisor with the Client Company as soon as it occurs, without exception.
3. If I need treatment for a work-related injury, I agree to:
 - A. Notify my supervisor with the Client Company of the need for treatment.
 - B. Only go to Client Company/SPLI directed physicians for the initial treatment.
 - C. On the initial visit, hand carry a Medical Authorization for Treatment form to the authorized treating facility.
 - D. Notify SPLI or SPLI's workers' compensation carrier when I am referred to any specialist for treatment.
 - E. Only go to SPLI or SPLI's workers' compensation carrier's directed specialists for care.

I understand that failure on my part, to follow the above procedures, could result in disciplinary action, not to exclude termination!

I agree to inform SPLI of any safety violations I encounter in the workplace.

I also understand that according to Section 440.09 (4) of the Florida Workers' Compensation Law, my compensation benefits could be reduced for any injury, which occurs because of a failure to follow established safety procedures.



Applicant's Signature



Date

✓ = Applicant please complete this area, ★ = Applicant please sign all stars, ✱ = Client Company please sign

ACKNOWLEDGEMENT OF THE POST-ACCIDENT/REASONABLE SUSPICION PROGRAM

I understand that SPLI maintains a Post-Accident/Reasonable Suspicion Program requiring all leased employees to report to work in a substance free condition.

I have read, or had read to me, a copy of this policy and I understand the consequences of violating the policy, including my obligations under the Post-Accident/Reasonable Suspicion Policy. If I did not understand the policy, I have asked for and have received an explanation. I specifically understand that if I am injured on the job and either refuse to be tested or test positive for drugs or alcohol that I thereby may forfeit eligibility for all workers' compensation medical and indemnity benefits.

I understand that as a condition of my continued employment, where reasonable suspicion of drug and/or alcohol use exists, the SPLI will require me to undergo substance screening by urinalysis for drugs and blood for alcohol. I hereby agree to submit to such tests including follow up to rehabilitation testing and the required post-accident testing.

I further consent to the results of any such drug or alcohol tests being released to SPLI's authorized representative by the Medical Review Officer (MRO). I understand that I am legally authorized to receive a copy of this consent form if requested. The results will not be released to any additional parties without my written authorization, except I acknowledge that SPLI, agents of SPLI'S, and the testing laboratory will have access to the test results and may disclose such results to its attorney in connection with workers' compensation proceedings, and may use the test results when relevant to its defense in other civil or administrative matters.

I release any testing facility personnel and/or any physicians who have tested me from any liability arising from a release or use of any and all test results, written reports, medical records and data concerning my test(s) to the appropriate SPLI officials. I further release all SPLI officials from liability arising from the release or use of the test results.

I also understand that the Post-Accident/Reasonable Suspicion Policy and related documents are not intended to constitute a contract between the SPLI and me.

I acknowledge receipt of a copy of this policy.

★

Signature

✓

Printed Name

✓

Date

Drug and Alcohol Abuse Notice
FOR YOUR RECORDS

SPLI has recognized that drug and alcohol abuse is an on the job problem as well as a social problem. We believe the abuse of alcohol and the use of illegal drugs endangers the health and safety of the abusers and of others around them. SPLI has committed to creating and maintaining a Post Accident/Reasonable Suspicion Program without jeopardizing the job security of valued but troubled leased employees, provided they are prepared to help us help them. Our Post Accident/Reasonable Suspicion policy now formally states that it is a condition of acceptance as a leased employee by SPLI to refrain from reporting to work or working with the presence of drugs/alcohol in his or her body. This prohibition includes the possession, use or sale of illegal drugs and the abuse of alcohol.

To ensure that SPLI is in compliance with their Post Accident/Reasonable Suspicion policy, a program of Drug Testing will begin on March 1, 1998. Let it be clearly understood that it is a condition of acceptance as a leased employee by SPLI that individuals avoid the use, possession, sale or any association at all with illegal drugs and /or the abuse of alcohol. Leased employees found on the job to be under the influence of illegal drugs or alcohol or who violate this policy in other ways may be terminated.

It is important that we all work together to deal with substance abuse so that our work environment is a safer and more rewarding place to work.

Employment Eligibility Verification

INSTRUCTIONS

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the U.S.) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1 - Employee. All employees, citizens and noncitizens, hired after November 6, 1986, must complete Section 1 of this form at the time of hire, which is the actual beginning of employment. **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Preparer/Translator Certification. The Preparer/Translator Certification must be completed if Section 1 is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete Section 1 on his/her own. However, the employee must still sign Section 1 personally.

Section 2 - Employer. For the purpose of completing this form, the term "employer" includes those recruiters and referrers for a fee who are agricultural associations, agricultural employers or farm labor contractors.

Employers must complete Section 2 by examining evidence of identity and employment eligibility within three (3) business days of the date employment begins. If employees are authorized to work, but are unable to present the required document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days. However, if employers hire individuals for a duration of less than three business days, Section 2 must be completed at the time employment begins. **Employers must record: 1) document title; 2) issuing authority; 3) document number, 4) expiration date, if any; and 5) the date employment begins.** Employers must sign and date the certification. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. These photocopies may only be used for the verification process and must be retained with the I-9. **However, employers are still responsible for completing the I-9.**

Section 3 - Updating and Reverification. Employers must complete Section 3 when updating and/or reverifying the I-9. Employers must reverify employment eligibility of their employees on or before the expiration date recorded in Section 1. Employers **CANNOT** specify which document(s) they will accept from an employee.

- If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee is still eligible to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee's work authorization has expired or if a current employee's work authorization is about to expire (reverification), complete Block B and:

- examine any document that reflects that the employee is authorized to work in the U.S. (see List A or C),
- record the document title, document number and expiration date (if any) in Block C, and
- complete the signature block.

Photocopying and Retaining Form I-9. A blank I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed I-9s for three (3) years after the date of hire or one (1) year after the date employment ends, whichever is later.

For more detailed information, you may refer to the Department of Homeland Security (DHS) Handbook for Employers, (Form M-274). You may obtain the handbook at your local U.S. Citizenship and Immigration Services (USCIS) office.

Privacy Act Notice. The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by officials of the U.S. Immigration and Customs Enforcement, Department of Labor and Office of Special Counsel for Immigration Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Reporting Burden. We try to create forms and instructions that are accurate, can be easily understood and which impose the least possible burden on you to provide us with information. Often this is difficult because some immigration laws are very complex. Accordingly, the reporting burden for this collection of information is computed as follows: **1) learning about this form, 5 minutes; 2) completing the form, 5 minutes; and 3) assembling and filing (recordkeeping) the form, 5 minutes, for an average of 15 minutes per response.** If you have comments regarding the accuracy of this burden estimate, or suggestions for making this form simpler, you can write to U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., Washington, DC 20529. OMB No. 1615-0047

NOTE: This is the 1991 edition of the Form I-9 that has been rebranded with a current printing date to reflect the recent transition from the INS to DHS and its components.

Employment Eligibility Verification

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification.

To be completed and signed by employee at the time employment begins.

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen or national of the United States
 A Lawful Permanent Resident (Alien #) A _____
 An alien authorized to work until _____
(Alien # or Admission #)

Employee's Signature	Date (month/day/year)
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Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)

Section 2. Employer Review and Verification.

To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number and expiration date, if any, of the document(s).

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) _____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name	Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)

Section 3. Updating and Reverification.

To be completed and signed by employer.

A. New Name (if applicable)	B. Date of rehire (month/day/year) (if applicable)
C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility. Document Title: _____ Document #: _____ Expiration Date (if any): _____	

I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Date (month/day/year)
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LISTS OF ACCEPTABLE DOCUMENTS

LIST A	LIST B	LIST C
Documents that Establish Both Identity and Employment Eligibility	Documents that Establish Identity	Documents that Establish Employment Eligibility
<ol style="list-style-type: none"> 1. U.S. Passport (unexpired or expired) 2. Certificate of U.S. Citizenship (<i>Form N-560 or N-561</i>) 3. Certificate of Naturalization (<i>Form N-550 or N-570</i>) 4. Unexpired foreign passport, with <i>I-551 stamp</i> or attached <i>Form I-94</i> indicating unexpired employment authorization 5. Permanent Resident Card or Alien Registration Receipt Card with photograph (<i>Form I-151 or I-551</i>) 6. Unexpired Temporary Resident Card (<i>Form I-688</i>) 7. Unexpired Employment Authorization Card (<i>Form I-688A</i>) 8. Unexpired Reentry Permit (<i>Form I-327</i>) 9. Unexpired Refugee Travel Document (<i>Form I-571</i>) 10. Unexpired Employment Authorization Document issued by DHS that contains a photograph (<i>Form I-688B</i>) 	OR	<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <p style="text-align: center; margin: 10px 0;">For persons under age 18 who are unable to present a document listed above:</p> <ol style="list-style-type: none"> 10. School record or report card 11. Clinic, doctor or hospital record 12. Day-care or nursery school record
	AND	<ol style="list-style-type: none"> 1. U.S. social security card issued by the Social Security Administration (<i>other than a card stating it is not valid for employment</i>) 2. Certification of Birth Abroad issued by the Department of State (<i>Form FS-545 or Form DS-1350</i>) 3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (<i>Form I-197</i>) 6. ID Card for use of Resident Citizen in the United States (<i>Form I-179</i>) 7. Unexpired employment authorization document issued by DHS (<i>other than those listed under List A</i>)

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

Form W-4 (2006)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2006 expires February 16, 2007. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$850 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-

earner/two-job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line **E** below.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

Nonresident alien. If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2006. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 to initiate a name change and obtain a social security card showing your correct name.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for **yourself** if no one else can claim you as a dependent **A** _____

B Enter "1" if:
 { • You are single and have only one job; or
 • You are married, have only one job, and your spouse does not work; or
 • Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less. } . . . **B** _____

C Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) **C** _____

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return **D** _____

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . . . **E** _____

F Enter "1" if you have at least \$1,500 of **child or dependent care expenses** for which you plan to claim a credit . . . **F** _____

(Note. Do not include child support payments. See **Pub. 503**, Child and Dependent Care Expenses, for details.)

G Child Tax Credit (including additional child tax credit):

- If your total income will be less than \$55,000 (\$82,000 if married), enter "2" for each eligible child.
- If your total income will be between \$55,000 and \$84,000 (\$82,000 and \$119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have four or more eligible children.

H Add lines A through G and enter total here. **(Note.** This may be different from the number of exemptions you claim on your tax return.) ► **H** _____

For accuracy, **complete all worksheets that apply.** {

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$35,000 (\$25,000 if married) see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4		Employee's Withholding Allowance Certificate		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		► Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		2006
1	Type or print your first name and middle initial.	Last name	2	Your social security number
Home address (number and street or rural route)			3	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code			4	If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a new card. ► <input type="checkbox"/>
5	Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)			5
6	Additional amount, if any, you want withheld from each paycheck			6 \$
7	I claim exemption from withholding for 2006, and I certify that I meet both of the following conditions for exemption.			
<ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. 				
If you meet both conditions, write "Exempt" here ►				7
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (Form is not valid unless you sign it.) ►				
Date ►				
8	Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9	Office code (optional)
			10	Employer identification number (EIN)

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2006 tax return.

- 1 Enter an estimate of your 2006 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2006, you may have to reduce your itemized deductions if your income is over \$150,500 (\$75,250 if married filing separately). See *Worksheet 3* in Pub. 919 for details.) **1** \$ _____
- 2 Enter: $\left\{ \begin{array}{l} \$10,300 \text{ if married filing jointly or qualifying widow(er)} \\ \$ 7,550 \text{ if head of household} \\ \$ 5,150 \text{ if single or married filing separately} \end{array} \right\}$ **2** \$ _____
- 3 **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter “-0-” **3** \$ _____
- 4 Enter an estimate of your 2006 adjustments to income, including alimony, deductible IRA contributions, and student loan interest **4** \$ _____
- 5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 7* in Pub. 919) **5** \$ _____
- 6 Enter an estimate of your 2006 nonwage income (such as dividends or interest) **6** \$ _____
- 7 **Subtract** line 6 from line 5. Enter the result, but not less than “-0-” **7** \$ _____
- 8 **Divide** the amount on line 7 by \$3,300 and enter the result here. Drop any fraction **8** _____
- 9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 **9** _____
- 10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earner/Two-Job Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** _____

Two-Earner/Two-Job Worksheet (See *Two earners/two jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** _____
- 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here **2** _____
- 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____

Note. If line 1 is *less than* line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4–9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet **4** _____
- 5 Enter the number from line 1 of this worksheet **5** _____
- 6 **Subtract** line 5 from line 4 **6** _____
- 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____
- 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
- 9 Divide line 8 by the number of pay periods remaining in 2006. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2005. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others					
If wages from HIGHEST paying job are—	AND, wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	AND, wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above		
\$0 - \$42,000	\$0 - \$4,500	0	\$42,001 and over	32,001 - 38,000	6	\$0 - \$6,000	0		
	4,501 - 9,000	1		38,001 - 46,000	7	6,001 - 12,000	1		
	9,001 - 18,000	2		46,001 - 55,000	8	12,001 - 19,000	2		
	18,001 and over	0		3	55,001 - 60,000	9	19,001 - 26,000	3	
					60,001 - 65,000	10	26,001 - 35,000	4	
65,001 - 75,000					11	35,001 - 50,000	5		
75,001 - 95,000					12	50,001 - 65,000	6		
\$42,001 and over	0	0		95,001 - 105,000	13	65,001 - 80,000	7		
				105,001 - 120,000	14	80,001 - 90,000	8		
				120,001 and over	15	90,001 - 120,000	9		
						120,001 and over	10		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$60,000	\$500	\$0 - \$30,000	\$500
60,001 - 115,000	830	30,001 - 75,000	830
115,001 - 165,000	920	75,001 - 145,000	920
165,001 - 290,000	1,090	145,001 - 330,000	1,090
290,001 and over	1,160	330,001 and over	1,160

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The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

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